Interpretation-clause.

3. The words "Board" and "Board of Revenue", as used throughout [1]Act XX of 1863, shall, for the purposes of this Act, be held to mean the Revenue Commissioner of the division.

BOMBAY ACT No. VIII OF 1865.[2]

[*27th December, 1865*].

An Act to authorize taxation in the Province of Sindh for objects of public local utility and improvement.

Preamble.

WHEREAS it is expedient to provide funds for local works of public utility and improvement [3] * * * * * * * ; It is enacted as follows :—

Levy of local cess on lands.

1. It shall be lawful to levy for the purposes of this Act from all lands in the Province of Sindh a cess not exceeding one anna on every rupee assessable to the ordinary land-revenue, and such cess shall be levied in the same manner, and under the same rules, as the ordinary land-revenue :

Levy of cess on settled lands.

Provided that in all cases where an assessment of land-revenue has been authoritatively fixed for a term of years before this Act comes into operation and no cess has been theretofore levied upon such assessment, the cess authorized by this Act to be levied shall not be levied until the expiration of such term :

Cess on lands hereafter settled to be imposed at time of settlement.

Provided also that, in respect of lands of which a settlement for a term of years may be made after this Act comes into operation, such cess be imposed at the time when such settlement is made, and at no other period during the currency of the term.

Cess on alienated lands.

2. It shall also be lawful, in the case of jágír and other alienated lands, to levy such cess at the rate [4] [of] five per centum on the assessable value of those lands, instead of the rate hereinbefore directed to be levied.

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[1] The Religious Endowments Act, 1863 (20 of 1863), General Acts, Vol. I, p. 405.

[2] For Statement of Objects and Reasons, *see* Bombay Government Gazette, 1865, Supplement, p. 230 ; for Report of the Select Committee, *see ibid*, p. 261 and for Proceedings in Council, *see ibid*, pp. 254, 278 and 310.

Short title "The Sindh Local Funds Act, 1865", *see* s. 2 of the Bombay Local Boards Act, 1884 (Bom. Act 1 of 1884), *infra*, p. 829.

The net proceeds of the cess on land and of the shop-tax levied under Bom. Act 8 of 1865 are to be credited to the Local Fund constituted by the Bombay Local Boards Act, 1884 (Bom. Act 1 of 1884), *see* s. 44 of that Act, *infra*, p. 829.

[3] The words "and to aid in defraying the expense of the Department of Public Works in the Province of Sindh" were repealed by the Bombay Local Boards Act, 1884 (Bom. Act 1 of 1884), *infra*, p. 829.

[4] The word "of" was substituted for the words "heretofore customarily levied, namely" by the Bombay Local Boards Act, 1884 (Bom. Act 1 of 1884).

3. It shall also be lawful to levy a cess not exceeding one anna on every rupee leviable under the head of land or saír revenue from all farmers of land or saír revenue who may take farms subsequently to this Act coming into operation. Levy of cess from farmers of land or saír revenue.

4. It shall also be lawful to levy a shop-tax at rates according to classes to be approved and notified by the Commissioner in Sindh from time to time, but in no case exceeding rupees ten per annum for each shop, and such tax shall be leviable from all persons who carry on any profession, trade or employment for gain, and use a shop or office for the purpose, and shall be enforced in the same manner and under the same rules as are provided for the levy of land-revenue, so far as applicable. Levy of shop-tax.

5. The cess and tax to be levied under this Act shall be levied by the Commissioner in Sindh under the orders of the Governor in Council of Bombay, and shall be collected by such officers as the said Commissioner, acting under such orders, shall direct to collect the said cess and tax. Cess and tax by whom levied and how collected.

6 to 8. [*Assignment of portion of taxes to local fund committees; payment of residue to Government; account to be kept.*] *Rep.*[1] *Bom. Act I of 1884.*

BOMBAY ACT No. VII OF 1866.[2]

[*31st May, 1866.*]

An Act to limit the liability of a son, grandson or heir of a deceased Hindú for the debts of his ancestor, and the liability of the second husband of a Hindú widow for the debts of her deceased husband, and otherwise to amend the law of debtor and creditor.

WHEREAS, according to the law in force, as applied to Hindús by the High Court of Judicature at Bombay in the exercise of its ordinary original civil jurisdiction, no son or grandson of a deceased Hindú is liable for the debts of his ancestor merely by reason of his being such son or grandson, and no son, grandson or other heir of a deceased Hindú, who has received assets of the deceased, is merely from that circumstance liable for the debts of his ancestor Preamble.

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[1] *Infra*, p. 829.

[2] For Statement of Objects and Reasons, *see* Bombay Government Gazette, 1866, Supplement, p. 320; for Report of the Select Committee, *see ibid*, p. 357 and for Proceedings in Council, *see ibid*, pp. 330, 352, 372 and 373.

Bom. Act 7 of 1866 has been declared, by notification under the Scheduled Districts Act, 1874 (14 of 1874), General Acts, Ed. 1898, Vol. II, p. 467, to be in force in the Province of Sindh, *see* Appendix to Vol. I of this Code, p. 331.